

AN ACT

ENTITLED, An Act to permit municipalities to impose and collect sales and use tax at municipally owned airports.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

Section 1. That chapter 10-52 be amended by adding thereto a NEW SECTION to read as follows:

Any incorporated municipality within this state may impose any non-ad valorem tax in accordance with the provisions of chapters 10-52 and 10-52A at a municipally owned airport outside the municipality's corporate limits by ordinance enacted by its local governing board. The municipality shall levy a rate of taxation and apply the tax in the same manner that the municipality applies the tax within the municipal corporate limits.

An Act to permit municipalities to impose and collect sales and use tax at municipally owned airports.

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I certify that the attached Act  
originated in the

HOUSE as Bill No. 1189

\_\_\_\_\_  
Chief Clerk  
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\_\_\_\_\_  
Speaker of the House

Attest:

\_\_\_\_\_  
Chief Clerk

\_\_\_\_\_  
President of the Senate

Attest:

\_\_\_\_\_  
Secretary of the Senate

House Bill No. 1189  
File No. \_\_\_\_\_  
Chapter No. \_\_\_\_\_

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Received at this Executive Office  
this \_\_\_\_\_ day of \_\_\_\_\_ ,

20\_\_\_\_ at \_\_\_\_\_ M.

By \_\_\_\_\_  
for the Governor  
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The attached Act is hereby  
approved this \_\_\_\_\_ day of  
\_\_\_\_\_, A.D., 20\_\_\_\_

\_\_\_\_\_  
Governor  
=====

STATE OF SOUTH DAKOTA,  
ss.

Office of the Secretary of State

Filed \_\_\_\_\_ , 20\_\_\_\_  
at \_\_\_\_\_ o'clock \_\_ M.

\_\_\_\_\_  
Secretary of State

By \_\_\_\_\_  
Asst. Secretary of State